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Supreme Court, U.S.
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In The

SUPREME COURT OF THE UNITED STATES

October Term, 1997

RONALD JESSE ALLISON,

Petitioner,

vs.

UNITED STATES OF AMERICA,

Respondent.

On Petition for a Writ of Certiorari
to the United States Court of Appeals
for the Ninth Circuit

PETITION FOR A WRIT OF CERTIORARI

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51 pp

QUESTIONS PRESENTED

This action arose when the Internal Revenue Service (IRS) of the United States of America using a Writ of Entry granted by the United States District Court, entered upon the premises of the Petitioner and his wife, searched for and seized certain real and personal properties to satisfy alleged federal income tax liabilities of the Petitioner. Petitioner brought this action against the IRS. The questions presented for review are:

1. Whether the Courts below erred in dismissing the Petitioner's Motion to Quash, etc., and his Motion for Summary Ruling because:

a. There is a lack of personal and subject matter jurisdiction over Mr. Allison and the real and personal property subjected to an illegal search, seizure, and sale;

b. There was a lack of Due Process and numerous procedural errors committed by the IRS, including violations of the 4th and 5th Articles in Amendment to the Original Constitution of the United States of America.

c. There was an illegal and unconstitutional attempt by the IRS to apply federal income tax statutes and implementing regulations to and against Mr. Allison, who is not a defined "taxpayer", but who is a soverign natural born citizen of the United States of America;

d. There has been a failure of the IRS and U.S. Attorney to follow the mandates of the Original Organic Constitution, federal case law and statutes, and the implementing rules and regulations which are directly applicable.

Mr. Allison asserts that the Courts below were erroneous and that the Supreme Court should reverse and remand for the relief requested by Mr. Allison at the outset of this case.

PARTIES TO THE PROCEEDING

The parties to this proceeding are as follows:

Petitioner:

The party filing this Petition for a Writ of Certiorari is Mr. Ronald J. Allison, appearing Pro Se in this matter as he has in the prior proceedings in the Federal district Court for the District of Montana, Case No. CV-97-008-JDS and in the Ninth Circuit Court of Appeals, Case No. 97-35560. Mr. Allison was the alleged taxpayer in this dispute with the Internal Revenue Service, and as such, was the Defendant in the Federal District Court and the Appellant in the Ninth Circuit Court of Appeals. Mr. Allison is a natural born, soverign citizen of the United States of America and a citizen of the State of Montana.

Respondent:

The Respondent in this matter is the United States of America, now represented by Curtis C. Pett, an Attorney for the Appellate Section of the Tax Division of the United States Department of Justice and the Solicitor General of the United States. This matter was brought before the Federal District Court for the District of Montana, by Victoria L. Francis, an Assistant U.S. Attorney for Montana, on behalf of the federal government's Internal Revenue Service (IRS). The United States of America was the Plaintiff in District Court and the Appellee in the Ninth Circuit Court of Appeals.

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Respondent.

PETITION FOR A WRIT OF CERTIORARI
TO THE UNITED STATES COURT OF APPEALS FOR
THE NINTH CIRCUIT

Ronald J. Allison petitions for a writ of certiorari to review the judgment and opinion of the United States Court of Appeals for the Ninth Circuit entered in this case on April 6, 1998 and the Memorandum filed December 18, 1997.

OPINIONS BELOW

The following are Opinions and Orders of the Courts below that are pertinent to this Petition for a Writ of Certiorari:

(a). Order, filed March 25, 1998, of the Three Judge Panel of the Ninth Circuit Court of Appeals denying Petition for Rehearing and rejecting a Hearing En Banc.

(b). Certified copy of the Decree of the Court, issued by the Clerk of the Ninth Circuit Court of Appeals, April 2, 1998.

(c). Judgment of the Ninth Circuit Court

of Appeals, filed April 2, 1998, by the Clerk of the Ninth circuit Court of Appeals and filed April 6, 1998, by the Clerk of the Federal District Court for Montana.

(d). Memorandum of the Three Judge Panel of the Ninth Circuit Court of Appeals, filed December 18, 1997.

(e). Order of District Judge Jack Shanstrom, United States District Court for the District of Montana, dated May 23, 1997.

Copies of all of the above-identified Opinions and Orders are included in the Appendix to the Petition for a Writ of Certiorari. The Orders and Opinions of the Ninth Circuit Court of Appeals, below are unreported.

JURISDICTION

This matter now properly belongs before the Supreme Court on a Petition for a Writ of Certiorari, on appeal from the decisions issued below in the Ninth Circuit Court of Appeals and the Order of District Judge Jack Shanstrom of the United States District Court for the District of Montana. Plaintiff, the United States (IRS) commenced this action in the Montana Federal District Court, first by seeking and obtaining from that Court, a Writ of Entry, to enter upon the premises of one Martha J. Allison, to search for and to seize alleged assets of one Ronald J. Allison, the Petitioner herein, whom the IRS, in an ex parte matter, alleged to have owed some federal income taxes. Mr. Allison sought to have the Writ of Entry and all assocaited liens and levies, etc., quashed, and then, upon a lack of a timely response to his motions, sought a Summary Judgment ruling. The Trial Court denied the motions and the Appeals Court affirmed that decision. Mr. Allison is now seeking a review and reversal and remand, upon an examination of the substantive issues he has raised at the Trial Court level. The IRS invoked federal jurisdiction under the auspices of various 26 USC and

27 CFR sections in their original action in the Montana Federal District Court. The Petitioner herein, is and was a citizen of Forsyth, Rosebud County, Montana, and a natural-born, soverign citizen of the United States of America. Respondent, the United States (IRS), is a government body corporate and politic, and the IRS is an agency of that governmental body.

Mr. Allison has consistently and vehemently challenged the jurisdiction,venue, and authority of the IRS over himself and his property, both in this case, and well before this case ever existed. Mr. Allison continues to deny any jurisdiction, but is continuing this appeal to get the jurisdictional issues before the Supreme Court. As this case was brought in the Federal District Court for Montana, venue appears to be properly placed.

As the Trial Court was the Federal District Court for Montana, then the Ninth Circuit Court of Appeals was the proper court of appeals, and now the Supreme Court of the United States of America is the proper place for the review of the decisions of the Court of Appeals. This Petition for a Writ of Certiorari is proper and a timely appeal of the March 25, 1998, Order denying a rehearing and a rehearing en banc, of the Memorandum of the Appeals Court, dated December 18, 1997, which affirmed the District Court's Order of Dismissal, entered on May 23, 1997.

As the Ninth Circuit has issued its final Order, disposing of all claims and issues presented, then this matter is now ripe for a Petition for a Writ of Certiorari before the Supreme Court of the United States of America. It needs to be reiterated, however, that Petitioner, Mr. Allison continues his challenge of the authority, jurisdiction, and venue of the IRS over his person and his property, as an issue, in this Petition for a Writ of Certiorari.

STATUTES & REGULATIONS INVOLVED

The Statutes and Regulations and Rules involved in this particualr case are:

a. Fourth Article in Amendment to the Original Organic United States Constitution.

b. Fifth Article in Amendment to the Original Organic United States Constitution

c. United States Code Sections:

1. Preface, U.S. Code, 1994 edition
2. 26 USC
3. 26 USC 6110
4. 26 USC 6020
5. 26 USC 6331
6. 27 USC
7. 28 USC 2410
8. 42 USC

d. Code of Federal Regulations:

1. 27 CFR 53
2. 27 CFR 70
3. 27 CFR 161
4. 27 CFR 162

e. Rules and Regulations:

1. FRCP 12(h)(3)
2. FRCP 58
3. FRCP 69
4. Supreme Court Rule 13

STATEMENT OF THE CASE

COMES NOW, the Petitioner herein, Ronald J. Allison, and does hereby present this Statement of the Case in his Petition for a Writ of Certiorari to the Supreme Court of the United States of America. This Petition is both timely and appropriate, given that the Plaintiff below is the United States(IRS). This matter was first brought by the IRS against Mr. Allison, a natural born, soverign citizen of the United States, in an effort to collect what the IRS claimed were allegedly owed federal income taxes. Given that the United States Court of Appeals for the Ninth Circuit denied rehearing and rehearing en banc, in an Order filed March 25, 1998, this Petition is within the ninety(90) day time fram for a Petition for a Writ of Certiorari, as is stated in the Supreme Court Rules, Rule 13.

The Supreme Court now has jurisdiction, due to the filing of the timely Petition for Writ of Certiorari, given that the Motion for Rehearing and Rehearing En Banc was denied effective March 25, 1998; the Ninth Circuit Court of Appeals three judge panel issued its Memorandum, effective December 18, 1997; and that the United States District Court for the District of Montana issued its Order of Dismissal of Mr. Allison's motions on May 23, 1997.

The Petitioner, Mr. Allison, maintains, as he has from the outset of this matter, that there are issues, both legal and factual, which have not been addressed properly by the Courts below, and which should be addressed on examination of this Petition to the Supreme Court. In making their decision that the Trial Court should be affirmed, the Appeals Court panel refused to examine a number of factual and legal issues raised by the Petitioner. The Trial Court held, that, as a "taxpayer", Mr. Allison could not properly challenge the government's ex parte Writ of Entry proceedings and to use this case as his forum for an examination of the assessment and collection procedures of the Internal Revenue service. Petitioner, Mr. Allison demands the Court determine what law(s) define him as a

"taxpayer". Mr. Allison, who maintains that he is not within the definitions of "taxpayer", vehemently disagrees with the findings of the Courts below.

Mr. Allison maintains that this matter should receive full consideration by the Supreme Court of the United States, on Petition for a Writ of Certiorari, because:

(a). Consideration of the Supreme Court is necessary to secure or maintain uniformity among the circuit Courts;

(b). The proceeding involves a question of exceptional national importance; and,

(c). When the opinion substantially affects a rule of national application in which there is an overriding need for national unity.

Most specifically, Mr. Allison maintains that the effect of his success, in this case, would have national implications, both for the private citizens of this country, and for the government, specifically in the manner in which the Internal Revenue Service (IRS)is operated and the manner, in general, in which the federal government deals with its citizens. Should this Court truly examine Mr. Allison's issues as to the IRS's lack of jurisdiction, authority, and venue over him and his real and personal property, then the initial premise upon both the IRS and the Trial Court began it's deliberations of this matter would be shown to be defective and erroneous.

Nowhere in the laws passed by the United States Congress or in the implementing rules and regulations of the IRS can Mr. Allison determine where he is in a "class" or "determination" that requires him to participate in the so-called "voluntary" internal revenue raising tax system created by the federal government. The IRS cannot make that determination and has refused to provide such proof, even though Mr. Allison has demanded such proof several times.

He is simply not a "taxpayer" as that term is defined in the Internal Revenue section of the U.S. Code, or the IRS implementing rules and regulations. He is not involved in the alcohol, tobacco, or firearms business. He is not an elected or appointed federal, state, or local government official, or an employee of any of those governmental entities. He is not in the military. He is not a seaman. He does not reside on any federal governmental reservation or military base.

Under the categories listed in the law, and upon which the IRS allegedly relies, by which the IRS is assessing, seizing, and selling Mr. Allison's properties, and prosecuting Mr. Allison, Mr. Allison simply does not fit. That is where the analysis of this case must begin. The Court simply cannot just accept the assumptions of the IRS and the Courts below that Mr. Allison is a "taxpayer". He is not and he defies anyone to prove that he does indeed belong in that class.

If one were to begin their analysis with the assumption that Mr. Allison is a "taxpayer", then much of the IRS case would be true, for a "taxpayer". Using the IRS assumptions, nearly everyone would be a "taxpayer", which is precisely what they would like everyone to believe. That assumption is, however, simply not true. Some laws apply to some people and they do not apply to some people. Mr. Allison is one of those people for whom the Internal Revenue laws he is being persecuted and prosecuted under, by the IRS, at this time, is not appropriate or applicable.

Mr. Allison has spent many years reading and researchin the law to make his determination. As a result, he has, on several occasions, challenged the authority, jurisdiction, and venue of the Internal Revenue Service. The IRS and the Courts below have refused to respond to or address those most basic and fundamental of challenges,

because the IRS and the U.S. Attorney know that Mr. Allison is correct. If, in fact, the IRS had to admit, in a Court of record, or a Court of law was to determine that Mr. Allison was and is not a "taxpayer" as the law is currently written, then all those people who are so similarly situated would find out that they, too, are not "taxpayers" and the whole internal revenue fund raising scheme, as it currently exists, would collapse. As such, this case is clearly a case of national import and for which there should be a clear and consistent Court ruling across the nation.

Petitioner recognizes that such ruling is not likely to be forthcoming, however, because the IRS bureaucracy, all the federal public servants, and even the members of the federal judiciary, including the members of the Supreme Court rely on income that is raised under the auspices of the "voluntary" federal income tax system. Many billions of dollars in revenue would be lost if, in fact, those private citizens who now believe themselves to be "taxpayers" and who are "required" to "voluntarily" report their income and file IRS forms and to "voluntarily" pay federal income taxes were to discover that they, indeed, also, are not really the "taxpayers" they have been led to believe they are by the IRS and the politicians who survive on distributing and redistributing the fruits of the current "voluntary" federal income tax system.

In any event, Mr. Allison demands, as is his right, that the United States Supreme Court review his arguments and make a determination based upon the facts and legal arguments submitted and the legal precedents submitted in this Petition, as well as in the previously submitted Briefs on file and of record in this case.

The Court must not begin it's analysis with the IRS assumption of Mr. Allison being a "taxpayer". It must begin it's analysis with an examination of what, if any, authority, venue,

and jurisdiction the IRS has over private citizen Ronald J. Allison. If the Court's analysis and examination begins with that challenge, then the rest of the case will become exceedingly clear and understandable.

In any other type of case, when jurisdiction, authority and venue are challenged, then the Court involved completes an examination of those issues, as raised, first, before proceeding on to an examination of the other substantive issues raised. If the complaining party below, in this case, the IRS, had no jurisdiction, or authority or venue, then the matter should end right there. One would not have to pursue the lack of due process; the unconstitutional application of the revenue laws, rules and regulations to Mr.Allison; the legal and procedural defects in the IRS actions against Mr.Allison; the violations of the Constitutional protections outlined in the Fourth (4th) and Fifth (5th) Articles in Amendment to the Original Organic Constitution of the United States of America; the lack of a valid Search Warrant; and the failure of the IRS to follow the federal case law and statutes, and adminstrative implementing rules and regulations; as well as the failure of the U.S. Attorney's office to follow the law and to comply with the rules of procedure, in this case. A proper analysis for the Supreme Court must begin with the issues of jurisdiction, authority, and venue, which the IRS and the U.S. government do not want to be examined, at any cost.

One must also examine the IRS determination to proceed under their allegely harmless "Writ of Entry". The IRS bureaucrats, not any Court of law, made an arbitrary and capricious determination that Martha J. Allison was the "nominee" of alleged "taxpayer" Ronald J.Allison. IRS Agent Cindy Bouldin, solely made the "nominee" status determination. She made that determination after having already been personally and specifically advised of Mr. Allison's challenges to the IRS jurisdiction, authority, and venue. Given that she was well aware of Mr.Allison's

challenges to jurisdiction, authority, and venue, Agent Bouldin ignored those basic challenges and instead focused on intentionally getting Mr.Allison any way she could. Perhaps she needed to fill her collections quota. Perhaps she wanted to make Mr.Allison an "example" and to create fear in the minds of other alleged "taxpayers" to induce them to continue to unknowingly and unwittingly continue to participate in the "voluntary" federal income tax system. Whatever her motive, it is clear Agent Bould set out to get Mr. Allison. She chose to take the "nominee" position, and to use a Writ of Entry, searching for and seizing both real and personal property of Ronald J. Allison and Martha J. Allison, and then cuasing the sale of those assets to pay alleged federal income tax debts of only Ronald J. Allison. Agent Bouldin knew, full well, that whether she was right or wrong, she would in effect destroy Mr. Allison's business and Mr. Allison. She knew that to fight such an arbitrary and capricious bureaucratic decision would take an extraordinary amount of time and effort and resources. She did not realize Mr. Allison's tenaciousness.

Martha J.Allison is not the "nominee" of Ronald J. Allison. She has paid her federal income taxes she believed she owed. She did not have any federal income tax deficiency. She did take out the bank loan on the real property and building where Mr. Allison practiced his chosen trade and profession. She made the loan payments. The real property was in her name alone. She did nothing wrong.

Yet, by using the "nominee" status determination of Agent Bouldin, the IRS not only searched Martha's real property, for other assets which might belong to Mr. Allison, the IRS also seized the real property belonging solely to Martha J. Allison, and then sold that property in an effort to satisfy the alleged federal income tax liability of Mr. Allison. The IRS not only used their harmless Writ of Entry to search Martha's real property, but ultimately

and without any valid legal authority, other than one bureaucrat's arbitrary determination of the "nominee" status, conferred on Martha J. Allison, seized and sold the property of one party (Martha) to satisfy the alleged federal income tax debt of another (Ronald). The IRS does not have that kind of authority provided for anywhere in its Internal Revenue Code or the implementing rules and regulations. Yet, the IRS did so proceed, and it is this action which Mr.Allison is now fighting.

The IRS never sought a Search Warrant in this case. No Application for a Search Warrant was ever sought, nor was any Affidavit in support of a Search Warrant ever provided to any independent judge or magistrate, in their ex parte action against Mr.Allison. Had a judge been given the full and complete story, then there never would have been a Search Warrant issued, which the IRS wanted to avoid. Thus they used the Writ of Entry. The IRS could not stand the scrutiny of having to obtain a Search Warrant. That is why they sought only a Writ of Entry, as an allegedly innocuous way of gaining access to Martha J.Allison's real property for the purposes of searching for and seizing the property of alleged "taxpayer" Ronald J. Allison. The IRS never informed the Court issuing the Writ of Entry of its intent to also seize the solely-owned real property of Martha J. Allison to attempt to satisfy the alleged tax debts of one Ronald J. Allison.

Once the IRS had accomplished their warrantless search and seizure, in violation of the 4th and 5th Amendments to the Constitution, and then proceeded to sell those properties seized, again in violation of their own implementing rules and regulations, the IRS response to Mr. Allison's efforts to immediately rectify the situation, was to argue that Mr. Allison should not be attacking this ex parte proceeding. They argued he should instead pay the full amount of tax allegedly he owed and then sue for a refund, or to take Quiet Title action against the subsequent purchasers of the real and personal property

either in state or federal court. In the meantime, Mr. Allison's business is shut down and he has no means to support himself or his family.

Mr. Allison chose not to wait for the results of such time consuming actions, but instead, through this action,sought to directly challenge the IRS and the Court's ultimate jurisdiction, authority, and venue. Our judicial system is supposed to be a fair and equitable adversarial system. In this case, however, the IRS was able ot proceed, ex parte, in an arbitrary and capricious manner, abusing the judicial process, and then, using that same judicial process, hide from the scrutiny of its own actions.

Because the IRS is able to get away with such tactics, it is easy to understand why the IRS is the most hated and most feared of all governmental agencies. Another tragedy, in this case, is how the supposedly independent federal judiciary appears to operate in lock-step with the demands of the IRS. It is apparent, from a full review of the entire case file, that whatever the IRS demanded from the Court was immediately acted upon, but when the private citizen sought to exert his Constitutional rights and protections, sought redress and relief, or pointed out the failure of the government to follow the law and the rules, the Court simply delayed or ignored such illegal and inappropriate governmental actions.

Petitioner herein, Mr. Allison is not some anti-government "tax protester", as the Court is likely to categorize him. He is a hard working and productive citizen who has long studied the federal government's revenue raising scheme. He deserves to have his questions answered and his challenges to the system fully examined.

The burden isnow squarely before this Court to examine this matter fully, and to take the actions necessary to rectify this matter. To do anything less will result in a manifest injustice to Mr. Allison and all private citizens.

At some point, private citizen Ronald J. Allison deserves the right to have his challenges to the authority, jurisdiction, and venue of the IRS over himself and his property be examined,on their legal merits. That time is now.

It is Mr. Allison's position that he has and does provide sufficient legal authority for the positions he has advanced in this matter. It is uncumbent upon the Supreme Court to examine the case law and statuts,rules, and regulations carefully and completely in order to fully understand the full impact and importance of this case.

Mr. Allison is not just another "tax protester" seeking to avoid paying taxes. He, however does refuse to pay any taxes he is not required to pay. Mr. Allison is an intelligent man who has spent considerable time in the last 15 or more years studying the law before making his determinations. His legal challenges to the IRS on authority, jurisdiction, and venue have come about only as a result of many years of diligent research and examination. His arguments deserve the complete and undivided attention of the Courts, which to date, ahs not happened.

The IRS use of Section 26 USC 6331 as the legal authority for their actions against Mr. Allison is both flawed and misguided. Section 6331 actions do not apply to him. He is not a "taxpayer" under those provisions, and, as such, he should not be subjected to the illegal and improper actions of the IRS. Neither should he be limited to those remedies which are available to those who choose to allow the moniker of "taxpayer" to be placed upon them. Mr. Allison should not be limited to a Quiet Title action nor to a 28 USC 2410 action for recovery of a refund, after the fact.

As a private citizen, with certain soverign and inalienable rights and protections, Mr. Allison should be able to proceed to attack, directly through this proceeding, brought initially by the IRS, the lack of personal or in rem juris-

diction over him and his property, the lack of authority and venue of the IRS, the lack of a Search Warrant, the unconstitutional application of the IRS laws, rules and regulations to him as a private, soverign individual, the numerous procedural defects which occurred prior to the IRS seeking this Court action, the procedural defects and errors which have occurred throughout this proceeding in Court, violation of the protections provided by the 4th and 5th Articles in Amendment to the Original Organic United States Constitution, and the failure of the IRS agents, employees, and attorneys to abide by the laws, rules and regulations under which they are supposed to be operating.

That people, such as Mr. Allison, who truly do not fit into any of the categories of "taxpayer", under the code, should be required to "voluntarily " pay into the system, and further to be prosecuted for not "voluntarily" doing so, is one of the biggest frauds ever foisted upon the unsuspecting general public in this country, both by the politicians, the IRS bureaucrats, and the federal judiciary. People are afraid to stand up to the IRS. The politicians are afraid. The judges are afraid. Everyone fears the IRS and what it can and will do to the private citizen, apparently without any regard for the consequences of its actions, in an effort to generate income for the federal government. Because of these fears, people blindly comply with IRS mandates and scare tactics, rather than to examine the situation, as Mr. Allison has done, and to make an independent determination as to his status within the internal revenue scheme.

This fraud is being allowed to be perpetuated by the federal Courts, in this case, also, because they refuse to examine or address the issues being raised by Mr.Allison. Without those most basic and fundamental of issues being squarely addressed by the Courts, the underlying case can never be fairly adjudicated.

Jurisdition and authority of the IRS has never been legally established, in this case, as against Mr. Allison. As the agency has no legal authority or jurisdiction over Mr. Allison, then the federal Courts cannot empower that agency to enter upon the property of one person to search for and seize the property of another, while at the same time seizing and selling the property entered upon and owned by one party to satisfy the alleged tax debts of another party. There is no legal mandate,anywhere in the IR code which gives such authority or power.

The Courts below, in their rulings denying Mr. Allison's Motions to quash service of federal tax liens, levies, notices of seizure, and Writs of Entry, for lack of in personam and in rem jurisdiction, lack of due process, for numerous porcedural defects, and violations of Constitutionally protected rights was clearly erroneous. The Courts below should have granted the relief sought by Mr.Allison and examined the issues on their merits. Mr. Allison should not have to rely on the "taxpayer" remedies of Quiet Title and a suit for a refund to stop this unwarranted search and seizure and sale of real and personal property belonging to Ronald J. Allison or Martha J. Allison.

This case demands examination by the Supreme Court, under this Petition for a Writ of Certiorari, and upon complete examination, should be reversed and remanded for the relief requested by Mr. Allison. For the Supreme Court to refuse or deny Cert. is a manifest injustice to Mr. Allison and all Americans in their relationship with the IRS and the federal government.

REASONS FOR GRANTING THE WRIT

Mr. Allison's objections to the applicability of the federal income tax system to his situation, combined with a lack of Due Process, violations of 4th and 5th Amendment Constitutional protections, procedural errors of the IRS and the U.S. Attorney, and his demands that the federal tax liens, levies, notices of seizure, and Writs of Entry be quashed for lack of personal and subject matter jurisdiction are genuine legal issues in dispute and should be further examined by the United States Supreme Court in this Petition for a Writ of Certiorari.

Mr. Allison addresses those legal cases that most succinctly support his position. He urges the Supreme Court to pay close attention to the case law also presented in the Briefs and Motions filed in the Courts below.

Mr. Allison is not a "taxpayer" as that term is used by the IRS, either in the statutes or case law, or in the implementing rules and regulations. Mr. Allison challenges the IRS and this Court to find otherwise. He does not meet the requirements specified by the IR Code. He does not fall into any of the classes of people who are defined as "taxpayers" for the purposes of the federal income tax.

Cindy Bouldin, the IRS Agent who instigated this case, against Mr. Allison, knows full well the agency cannot prove jurisdiction, authority, or venue. Yet she, her agency superiors and the U.S. Attorney proceeded, under color of law, to seize and sell real and personal property belonging to both Martha J. Allison and Ronald J. Allison to satisfy the allegedly delinquent federal income tax liabilities of Mr. Allison.

The IRS has completely failed to respond, either directly or indirectly, to the numerous demands and challenges of Mr. Allison to prove their jurisdiction, authority, and venue over Mr. Allison, as a soverign, natural born citizen

of the United States of America, and over the real and personal property which is in contention in this IRS search, seizure, and sale action. The IRS has just asserted an assumption that it has jurisdiction to do what it is doing to Mr. Allison and the property in contention. Mr. Allison has, from the outset of this case, and continuously since, challenged any claim of jurisdiction the IRS has asserted. As a proponent of any fact, including jurisdiction, the burden of proof is upon the proponent (IRS) to first establish that it has jurisdiction and authority before it can proceed any further. The IRS has never addressed these issues, and the Courts below have never forced the issue.

Mr. Allison has challenged the jurisdiction of the IRS on numerous occasions, prior to this case being instituted. What is particularly egregious is that one of the challenges was made directly to IRS Agent Cindy Bouldin, whose affidavit was used to secure the Writ of Entry which was used to enter Martha Allison's property and then to seize both the personal and real property located theron, including real property owned solely by Martha J. Allison, to satisfy alleged debts of Ronald J.Allison. Mr. Allison directly challenged jurisdiction of the IRS and other federal and state agencies on July 4, 1984. He again challenged jurisdiction on March 31, 1992. Most recently, before this Court case began, he challenged the jurisdiction and authority of the IRS on November 4, 1996, in a certified letter to IRS Agent Bouldin. To date, the IRS has never addressed or proven that it has jurisdiction or authority and the Courts below have never addressed the issue either.

Under the auspices of Section 26 USC 6110, Mr. Allison has the legal right and authority to publicly inspect any written determinations of the IRS affecting him. The first and foremost in importance, is the IRS determination of its jurisdiction, authority, and venue. If Mr. Allison is not a "taxpayer" over which the IRS has no jurisdiction or authority, then there should have never been a case against Mr. Allison

to begin with. No such written determination of jurisdiction or authority, as is required by 26 USC 6110 has ever been provided Mr. Allison despite his numerous requests, demands, and challenges.

The IRS, being an administrative agency, must first prove jurisdiction over the entity it wishes to regulate. O'Neill v. Dep't. of Professional & Vocational Standards, 46 P.2d 234. Failure to adhere to agency regulations may amount to a denial of Due Process. Curley v.U.S., 791 F. Supp. 52. Both the statutes involved and the implementing regulations have to be correspondingly constructed to have any force of law. The construction of one involves the construction of the other.U.S. v. Mersky, 361 U.S. 431. No tax offical has absolute power of assessment against individuals not specified in the statute as persons liable for a tax without an opportunity for judicial review before the taxpayer status is imposed upon them and their property seized.Botta v. Scanlon, 228 F.2d 304. Actions of an agency in violation of its own regulations or procedures are illegal, void, and do constitute procedural error.VanderMolen v. Stetson, 571 F.2d 617.

The IRS invokes the authority of 26 USC 6331 in its attempt to subject Mr. Allison to the federal income tax. He does not fit within their definition. The only people who are in the "taxpayer" class are: an officer, employee, or elected official of the United States, the District of Columbia,or an agency or instrumentality thereof; an officer, employee, or elected or appointed official of a state or territory, or any agency or instrumentality or political subdivision thereof; or a seaman. Mr. Allison is none of those.

Mr. Allison is not a resident of the District of Columbia or any federal reservation, preserve, enclave, or instrumentality. Mr. Allison is not a member of the armed forces. Many people do fit within the confines of the law and rules and regulations imposed under the IRS's mandate.

Many people do qualify as "taxpayers" for the purposes of the federal income tax. Many do not. Mr. Allison does not.

Whenever jurisdiction is lacking or appears to be lacking, then the Court should dismiss the action.Federal Rules of Civil Procedure (FRCP) Rule 12(h)(3). Mr. Allison has consistently challenged the jurisdiction of the IRS, and given that they have never proven jurisdiction, their case should have been dismissed.

Titles 26, 27, and 42 of the United States Code have never been enacted into positive law by the Congress. Under these code sections, which give the IRS its authority, they are only prima facie evidence of the law, which can be rebutted. Preface, United States Code, 1994 edition.

Further, the lack of a Search Warrant in this case is particularly egregious. Numerous cases exist which point out the need for a Search Warrant, not just a Writ of Entry, to gain access to property for search and seizure in tax cases. Camara v. Municipal Court of San Francisco, 87S.Ct. 1727. See also, See v. City of Seattle, 87 S.Ct. 1737. and G.M. Leasing Corp. v. U.S., 429 U.S. 338. Both In Re Gerwig, 461 F.Supp. 449 and U.S. v. Condo, 787 F.2d 1502, have held that rather than using an adminstrative warrant, the Search Warrant was appropriate. Mr. Allison, as a private, osverign individual must be afforded at least the same protections as a corporation, like G.M. Leasing, which owed its very existence to a charter from the government, as an artificial entity.

The Search Warrant is required under the mandates of the Fourth(4th) Article in Amendment to the Constitution of the United States of America. The IRS has violated that Constitutional protection. No Search Warrant was ever applied for or used by the IRS, in this case. Instead, they relied on their allegely innocuous Writ of Entry as their legal authority for the action.

The IRS use of a Writ of Entry is erroneous in this case. A Writ of Entry is used by the rightful owner of a piece of property to regain possession or access to the property. Black's Law Dictionary, 5th Ed. The IRS has never established that it had any legal right to or possessory interest in the property it was seeking to seize from Mr. Allison, and certainly never had any right to the property seized from Martha J. Allison. The Writ of Entry was to be used, allegedly just to gain access to the property involved, and then, with no legal authoriy, the IRS proceeded to seize and then subsequently sold the real and personal property seized from both Martha and Ronald Allison.

Furthermore, the actions of the IRS and the U.S. Attorney do constitute a malicious prosecution, given that the IRS never had jurisdiction or a Search Warrant. Beaurline v. Smith, 426 SW2d 295. The IRS could not possible prevail in a suit that was carefully examined on the merits. Enochs v. Williams Packing and Navigation Co., 370 U.S. 1.

Under the Federal Administrative Procedures Act, the IRS was required to correctly perform a number of procedural acts before filing a lien or levy or seizing the property in question. Ideal Farms, Inc., v. Benson, 327 U.S. 965, outlined the process required for "Due Process". Mr. Allison was certainly not given "Due Process" in this case. The Fifth(5th) Article in Amendment to the United States Original Organic Constitution specifies that there must be "due process".

Mr. Allison has identified numerous procedural defects and due process errors made by the IRS in his case. As against Mr. Allison, the IRS has never obtained a valid:

a. Court ordered Warrant of Distraint
b. Court ordered Search Warrant
c. Court ordered Summons
d. Response to Requests for Records of Assessments
e. IRS Form 4340's
f. IRS Form 2666's

g. IRS Form 17 A's
h. Notice of Deficiency(sent by certified Mail)
i. Notice of Assessment(sent within 60 days)
j. Entry of Judgment (FRCP 58)
k. Writ of Execution (FRCP 69)
l. Memorandum or Affidavit in Support of Application, or
m. Application for Search Warrant.

Each of these errors or ommissions constitutes a procedural defect and a denial of the "Due Process" protections which should have been afforded Mr. Allison. Based just solely upon those procedural defects, the case should have been dismissed and the IRS entry, search, seizure, and sale quashed.

Again, the IRS relies solely on 26 USC 6331 as its basis for its actions against Mr. Allison. The implementing rules and regulations for that statute are found in the Code of Federal Regulations, Parts 70, 161, and 162. those implementing regulations, though, only deal specifically with alcohol, tobacco, and firearms regulation and taxation, not the federal income tax. Title 27 does not apply to Mr. Allison, as he is not engaged in any of those specifically enumerated businesses. He has not entered into any kind of contract with the government for an alcohol, firearms, or tobacco business, so those regulations and taxes do not apply to him. The same can be said for other statutes the IRS has attempted to use against Mr. Allison.

Section 26 USC 6020 has as its implementing regulations, 27 CFR, Parts 53 and 70. As Mr. Allison was in the muffler repair and installation business, and was not manufacturing, selling, or distributing alcohol, tobacco, or firearms, he simply does not fall under that regulatory scheme or under that jurisdiction for being a "taxpayer" subjected to the federal income tax.

The validity of the IRS documents listed above must be proven by the proponent (IRS). See Bull v. U.S., 914 F.2d 245, U.S. V. Berman, 825 F.2d 1053. Coplin v. U.S., 952 F.2d 403, Rodriguez v. U.S., 629 F.Supp. 333, and U.S. v. Williams, 161 F. Supp. 158. Violations of any administrative procedure voids the agency action. U.S. v. Heffner, 420 F.2d 809.

The possessory interests of both Ronald J. Allison and Martha J. Allison, in the real and personal property seized and sold were meaningfully interfered with, without a constitutionally valid SearchWarrant and probable cause. Soldal v. Cook County, et.al., 113 S. Ct. 538, and Horton v. California, 496 U.S. 128.

Further, Mr. Allison received no notice of attachment or any execution hearing either prior to or subsequent to, the seizure of the property, violating his due process rights under the law. See U.S. v. James Daniel Good Real Property, 114 S.Ct. 498 and also Sniadach v. Family Finance Corp., 395 U.S. 337.

It is also imperative to note that this Court, in Pollock v. Farmers Loan and Trust Co., held that, where a soverign individual is involved, as Mr. Allison is, in this case, that the income tax was a direct tax, and therefore unconstitutionally applied to him.

Therefore, as should be readily apparent to the Supreme Court, from its examination of the above questions and Mr.Allison's supporting authority, there are a number of issues which should have been addressed by the Courts, below. Had those Courts addressed those issues, this matter may not be before this Court now on a Petition for a Writ of Certiorari. This case, involving the IRS and Ronald J. Allison is fraught with jurisdicrtional, constitutional, procedural, and due process errors.

The rulings of the Courts below should be

reversed and remanded. The United States Supreme Court has now the jurisdiction and authority, and the opportunity to correct a blatant miscarriage of justice which will directly affect many citizens of this country in their dealings with the IRS, specifically, and the federal government, in general. It is Mr. Allison's prayer for relief that the United States Supreme Court will take just such action and do so as expeditiously as possible, so that no further unwarranted harm can be done to Mr. Allison or to others who are similarly situated.

CONCLUSION

In summary and conclusion, it is the prayer for relief of the Petitioner, herein, Mr.Ronald J. Allison, first that the United States Supreme Court accept this Petition for a Writ of Certiorari from the United States Court of Appeals for the Ninth Circuit. Then, upon a review of the Petition, that the Supreme Court order that the decisions of the Courts below, denying the Motions of Mr. Allison to quash federal tax liens, levies, notices of seizure, and Writs of entry, for a lack of personal and subject matter jurisdiction, for procedural defects and errors, for lack of due process, and for violations of Mr. Allison's Constitutionally protectd 4th and 5th Amendment rights, as well as Mr. Allison's Motion for Summary Ruling thereon will be reversed and remanded to the United States District Court for the District of Montana, for the relief that was originally prayed for in those Motions. Mr. Allison demands there be a substantive examination of the issues he has presented before the Courts below and in the Supreme Court of the United States of America.

Mr. Allison has asserted and demands his Constitutional rights be protected and vindicated. To do so, this Court must reverse and remand

the decisions of the Courts below. To do otherwise will result in a manifest injustice Mr. Allison and to all other soverign, natural born citizens of the United States of America who are wrongfully being subjected to the federal income tax.

Respectfully submitted this 19th day of August, 1998.

Ronald J. Allison

Ronald J. Allison
Petitioner, Pro Se
390 North 10th Avenue
P.O. Box 661
Forsyth, MT 59327
(406)356-2904

No. 97-

In The

SUPREME COURT OF THE UNITED STATES

October Term, 1997

RONALD JESSE ALLISON,

Petitioner,

vs.

UNITED STATES OF AMERICA,

Respondent.

On Petitionfor a Writ of Certiorari
to the United States Court of Appeals
for the Ninth Circuit

APPENDIX

Counsel:

Ronald J.Allison
Petitioner, Pro Se
390 North 10th Avenue
P.O. Box 661
Forsyth, MT 59327
(406) 356-2904

APPENDIX

Order of Court of Appeals, March 25, 1998 — A1-A2

Memorandum of Court of Appeals, December 18, 1997 — A3-A4

Order of the Federal District Court, May 23, 1997 — A5-A6

Affidavit and Notice, July 4, 1984 — A7-A9

Affidavit of Declaration of Title: As, Holder of Quiet Title to One's Self July 4, 1984 — A10-A12

Affidavit July 5, 1984 — A13-A14

Demand for Proof of Authority, Jurisdiction and venue in Personam & in Rem, November 4, 1996 — A15-A18

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

In the Matter of the tax indebtedness of Ronald J. Allison

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

v.

RONALD JESSEE ALLISON,

Defendant-Appellant

No. 97-35560

D.C. No. CV-97-00008-JDS
Montana (Billings)

ORDER

Before: SNEED, LEAVY, and TROTT, Circuit Judges.

The panel has voted to deny appellant's petition for rehearing. Judge Trott has voted to reject the suggestion for rehearing en banc and Judges Sneed and Leavy so recommend.

The full court has been advised of the suggestion for rehearing en banc and no active judge has requested a vote on whether to rehear the matter en banc. Fed. R. App. P. 35.

The petition for rehearing is denied and the suggestion for rehearing en banc is rejected.

FILED

March 25, 1998

Cathy A. Catterson, Clerk
U.S. Court of Appeals

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

In the matter of the tax indebtedness of Ronald J. Allison,

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

vs.

RONALD JESSE ALLISON,

Defendant-Appellant

No. 97-35560

D.C. No. MCV-97-00008-JDS

MEMORANDUM

Appeal from the United States District Court for the District of Montana Jack D. Shanstrom, District Judge, Presiding

Submitted December 15, 1997**

Before: SNEED, LEAVY, and TROTT, Circuit Judges.

Ronald Jesse Allison appeals pro se the district Court's denial of (1) Allison's "motion to quash service of federal tax liens, levy, notice of seizure, and writ of entry for lack of in personam jurisdiction, and writ of entry for lack of in personam jurisdiction, lack of subject matter jurisdiction, procedural defects & lack of

due process," and (2) Allison's "motion for summary ruling" on the prior motion. The district court denied the motions after granting the government's ex parte application pursuant to 26 U.S.C. 7402(a) for a writ of entry to enter certain real property for the purposes of seizing assets in an attempt to collect Allison's delinquent federal income tax liabilities.

The district court properly denied the motions because Allison, who was not a party to the ex parte writ of entry proceedings, cannot use those proceedings as a forum for airing his assessment and collection grievances with the Internal Revenue service. See generally United States v. Condo, 782 F.2d. 1502, 1506 (9th Cir. 1986) (rejecting as irrelevant to an application for writ of entry a taxpayer's pending civil challenge to the validity of assessment); see also United States v. First Nat'l City Bank, 568 F.2d 853, 858 (2d Cir. 1977) (analogizing pre-seizure summary IRS enforcement proceedings to a police officer's application for a search warrant and rejecting taxpayer's attempt to intervene therein).

Allison's request for attorneys fees on appeal is denied.

AFFIRMED.

FILED

December 18, 1997

Cathy A. Catterson, Clerk
U.S. Court of Appeals

* This disposition is not appropriate for publication and may not be cited to or by the courts of this circuit except as provided by 9th Cir. R. 36-3

** The panel unanimously finds this case suitable fordecision without oral argument. See Fed. R. App. P. 34(a); 9th Cir. R. 34-4

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF MONTANA

BILLINGS DIVISION

IN THE MATTER OF THETAX INDEBTEDNESS OF RONALD J. ALLISON,

Cause No. MCV 97-8-BLG

ORDER

On March 4, 1997, based upon the affidavit of IRS revenue officer Cindy A. Bouldin, the Court signed an Order for Entry on Premises to Effect Levy pursuant to 26 U.S.C. 6331. Mr. Allison has now filed (1) a motion to quash service of federal tax liens, levy, notice of seizure, and writ of entry for lack of in personam jurisdiction, lack of subject matter jurisdiction, procedural defects & lack of due process and (2) motion for summary ruling on respondents motion to quash.

28 U.S.C. 2410 allows taxpayers to file actions challenging the procedural aspects of tax liens, but not the merits of the underlying tax assessments. Arford v. United States, 934 F.2d 229, 232 (9th Cir. 1991). In his brief Allison claims he is only challenging the Internal Revenue Service's "failure to adhere to Congressionally mandated procedures." Thus, the appropriate means by which Mr. Allison can challenge the instant action tkaen by the IRS is by way of a separate action under 28 U.S.C. 2410, not by way of motion to quash.

Based upon the foregoing IT IS HEREBY ORDERED that the motion to quash is DENIED.

IT IS FURTHER ORDERED that the motion for summary ruling is DENIED.

The Clerk shall forthwith notify the parties of the making of this order.

DONE and DATED this 23rd day of May, 1997.

/s/
Jack D. Shanstrom
Chief Judge
U.S. District Court

FILED

May 23, 1997

Lou Aleksich,Jr. Clerk
by
Deputy Clerk

AFFIDAVIT AND NOTICE

I, Ronald J. Allison, being a Lawful/substantive, Free Citizen-individual: in fact, by right of birth within and on the lands and/or territories protected by the Organic United States Constitution: of God, in law, binding upon my past, this day, for all time and no other; do now knowingly, depose and state the following:

STATEMENT OF FACTS

WHEREAS; Social Security is a voluntary insurance policy with "Mercantile/Maritime/Admiralty" implications, which suborns me, an otherwise Free Natural Expressed Individual Heir: in fact, into the Federal Constitution, the Law(s) of nations pursuant to the Limited Liability Act of 1851 and various other Federal Treaties and/or agreements.

WHEREAS; The Social Security insurance scheme is deployed to defraud, impair, extort and divest me of my God given and Inalienable/Unalienable Rights through impairment under uninformed/coerced contract, contractual implications of implied assumpsit and such other definite design(s) as necessary to accomplish ends wholly beyond the sphere marked out by the Organic United States Constitution, as a stealthy encroachment and an easy way for breaking down the limitations(s) and guarantee(s) of protection against peonage, aggression, slavery, usurpation; and specifically, the abridgement/subornment of my Inalienable/Unalienable Rights of God; as guaranteed in The Bill of Rights/the Organic United States Constitution; as guaranteed/asserted in The Declaration of Independence (1776) and the Declaration and Resolves of the First Continental Congress (1774).

WHEREAS, participation in the Social Security insurance policy and certificate of authority/power of attorney scheme is an attempt under the Federal Constitution to compel contract/assumpsit, of Free Natural Expressed Indi-

vidual Heirs: in fact, into joint Mercantile/ Maritime/Admiralty Jurisdiction(s) and ventures at Amendments Eleven (11) through Twenty-six (26) the Federal Constitution, as per Limited Liability, U.S.C. Titles 2,7,8,11,12,15,16,19,20,21, 22,24,25,26,27,29,30,31,33,36,40,41,42,43,45,46, 47,48,49,50, Law of Nations, the Limited Liability Act of 1851 and various other Federal Treaties and/or agreements.

REVOCATION

THEREFORE, let it be known that I, Ronald J. Allison, a Free Natural Expressed Individual Hier: in fact, having been duped, deceived and misled by the(se) device(s) and cloak(s) of the Government(s), do hereby REVOKE and CANCEL the fraudulent Limited Liability policies for the perpetual succession of debt and credit contract/ quasi-contract which is the Social Security Insurance Policy, certificate of authority/power of attorney number 303-34-7674; of the past, this day, and for all time.

INTENT

My intent is to be a Free Lawful Natural Expressed Individual Heir: in fact, claim my God given Rights, the Organic United States Constitution, and redress grievances at/in Law.

SO AFFIRMED July 4, 1984

STATE OF MONTANA]
Affirmed In the Above entitled
County of Rosebud] document.

AFFIDAVIT

I, Ronald J. Allison, a Free Natural Expressed Individual Heir: in fact, affirm that the information contained herein is true and correct to the best of my knowledge.

/s/
Ronald J. Allison
Free Natural Expressed Individual Heir: in fact

JURAT: I, Notary Public for the State of Montana, witness on this day that one known to me to be the above signator did personally appear before me and upon affirmation execute and affix the above signature hereto. I reside in Rosebud County.

/s/
Virginia Haines
Notary Public
My Commission Expires:
12/21/85

****

I, Ronald J. Allison affirm on this 4th day of July, 1984, that this is a true and correct copy of the original instrument.

COPY CERTIFICATION: We, the undersigned, witness on this day that the one known to us to be the above signator did personally appear before us and upon affirmation execute and affix the above signature hereto.

Gale C. Abrams, I reside in Rosebud County, Montana.

Kevin John Holmes, I reside in Rosebud County, Montana.

_____, I reside in _____ County, _____

AFFIDAVIT OF

DECLARATION OF TITLE:

AS,

HOLDER OF QUIET TITLE TO ONE"S SELF

I, Ronald J. Allison, do hereby declare to one and all, and the world at large, that I am a FREE NATURAL EXPRESSED INDIVIDUAL HEIR: IN FACT having no limited liability and/or engaging no perpetual succession of debt if provided full information and a prudent choice: endowed by my Creator with certain Inalienable/Unalienable Rights and for all intents and purposes, being at/in Law, and no other; as per, Article I through VII of the Organic United States Constitution/the Bill of Rights, 1 through 10; and specifically, excluding the 11th Amendment, its alteration of Article III Section 2, and all subsequent corporate, quasi-corporate, maritime/admiralty amendments thereafter.

WHEREFORE, No claimant can have a claim upon the above named Individual's Title. This Declaration of Title and Quiet Title to One's Self can only be challenged, should the claimant state a claim, in a proper court at/in Law pursuant to the Organic Constitution of the United States Article I through VII/the Bill of Rights 1 through 10 and pursuant Positive Law. This Titleholder denies all others, as holding no jurisdiction by any device/fraud/abuse of office involving myself the Free Natural Expressed Individual Heir: in fact.

THEREFORE, Myself, Ronald J. Allison, the Titleholder and Free Natural Expressed Individual Heir: in fact, declares to one and all, to the world, to the enemy, and to friends, that upon filing/recording of this document, it shall be in full force so long as the Titleholder has breath and/or the Natural Express Individual is extant.

My intent is to be a Free Lawful Natural Expressed Individual Heir: in fact, claim my God given Rights, the Organic United States Constitution and redress grievances at/in Law.

"Indeed, 'no more than [affidavits[is necessary to make the prima facie case.'(United States v. Kis, 658 F.2d 526, 536 [7th Cir. 1981], cert. denied, 50 U.S.L.W. 2169 [Sup. Ct. March 22, 1982])

/s/
Ronald J. Allison
Free Natural Expressed Individual Heir: in fact

SO AFFIRMED July 4, 1984

STATE OF MONTANA]
Affirmed in the above entitled
County of Rosebud] document.

AFFIDAVIT

I, Ronald J. Allison, a free Natural Expressed Individual Heir: in fact, affirm that the information contained herein is true and correct to the best of my knowledge.

/s/
Ronald J. Allison
Free Natural Expressed Individual Heir: in fact

JURAT: I, Notary Public for the State of Montana witness on this dau that the one known to me to be the signator did personally appear before me and upon affirmation execute and affix the above signature hereto. I reside in Rosebud County.

/s/
Virginia Haines
Notary Public
My Commission Expires:
12/21/85

****

I, Ronald J. Allison, affirm on this 4th day of July, 1984, that this is a true and correct copy of the original instrument.

COPY CERTIFICATION: We, the undersigned, witness on this day that the one known to us to be the above signator did personally appear before us and upon affirmation execute and affix the above signature hereto.

Gale C. Abrams, I reside in Rosebud County, Montana.

Kevin John Holmes, I reside in Rosebud county, Montana.

_____, I reside in _____ County, _____.

AFFIDAVIT

Affidavit as to the contents and mailing of return Receipt Requested Communication # P24324589 on the July 5th at 10:00 am in the County of Rosebud, State of Montana.

I, Ronald J. Allison, affirm that I enclosed:

1. Social Security Revocation
2. Quiet Title to One's Self
3. Affidavit of Contents
4. _____
5. _____

And mailed those documents to Internal Revenue Service on the day, time, date, and place stated above.

To the best of my knowledge I, Ronald J. Allison, a Free Natural Expressed Individual Heir: in fact, affirm this to be true and correct.

Gale C. Abrams
WITNESS

Kevin John Holmes
WITNESS

_____
WITNESS

****

I, Ronald J. Allison, on this 4th day of July, 1984, affirm this to be a true and correct copy of the original instrument.

COPY CERTIFICATION: We, the undersigned, witness on this day that the one known to us to be the above signator, did personally appear before us and upon affirmation did execute and affix the above signature hereto.

Gale C. Abrams, I reside in Rosebud County, Montana.

Kevin John Holmes, I reside in Rosebud County, Montana.

_____, I reside in _____ County, _____.

DEMAND FOR PROOF OF AUTHORITY, JURISDICTION AND VENUE IN PERSONAM AND IN REM

COMES NOW the Soverign Citizen, Ronald J. Allison, and hereby demands proof of Authority, Jurisdiction and Venue by which the Defendants deprive the Plaintiff of his Rights under the Original/Organic United States Constitution.

#1. Soverign Citizen Ronald J. Allison hereby demands proof that he is a "person" as defined under 26 U.S.C. 7701(a).

#2. Soverign Citizen Ronald J. Allison hereby demands proof that he is a "person required" as defined under 26 U.S.C. Section 7701.

#3. Soverign Citizen Ronald J. Allison hereby demands proof that he is a statutory, enfranchised, artificial, quasi 14th Amendment "person".

#4 Soverign Citizen Ronald J. Allison hereby demands proof that he is a "person" subject to the 14th and 16th Amendments of the Federal Constitution (11th-26th Amendments).

#5. Soverign Citizen Ronald J. Allison hereby demands proof that he is a partaker of the Social Security Scheme via 26 U.S.C. 6305.

#6. Soverign Citizen Ronald J. Allison hereby demands proof that he is a partaker of a "Privilege", i.e., the Social Security Scheme.

#7. Soverign Citizen Ronald J. Allison hereby demands proof that the fraudulent Social Security Scheme does not divest and voids a Soverign Citizen of his inalienable and unalienable rights.

#8. Soverign Citizen Ronald J.Allison hereby demands proof that he resides in a territory, area, fort, arsenal, Indian Reservations, Military Post, or any other ceded lands which would bring him into the Jurisdiction of the Federal

Government/"United States".

#9. Soverign Citizen Ronald J. Allison, hereby demands proof that he is a federal employee, elected Public Servant, a member of the Armed Forces, or any type of Enfranchised Artificial "Person" that would bring him into the Authority Jurisdiction of Venue of the Federal Government/"United States".

#10. Soverign Citizen Ronald J. Allison hereby demands proof that he is subject to an "excise/ Privilege" tax.

#11. Soverign Citizen Ronald J. Allison hereby demands proof that he is subject to direct tax.

#12. Soverign Citizen Ronald J. Allison hereby demands proof that he is subject to Martial Law Rule as is used by I.R.S. and the Federal Courts, as enforcement to the I.R.S. Rules and Regulations.

#13. Soverign Citizen Ronald J. Allison hereby demands proof that he is subject to an Article I, Legislative, Adminsitrative agency of the Federal Government/"United States".

#14. Soverign Citizen Ronald J.Allison hereby demands proof that he is a "taxpayer" as put forth by the I.R.S. ....26 U.S.C. 7701(a)(14).

#15. Soverign Citizen Ronald J.Allison hereby demands proof that he is subject to the Political Jurisdiction of a nation under international law that is called the "United States".

#16. Soverign Citizen Ronald J. Allison hereby demands proof that he is subject to "words of art" such as "person", "taxpayer", "person required", "citizen of the United States", "income", "wages", "employee" as used by the Social Security Administration and the Internal Revenue Service.

#17. Soverign Citizen Ronald J. Allison hereby demands proof that he is a "citizen" subject to the jurisdiction of the "United States" by the Code. 26 CFR Sec. 1.1-1(a) & (c).

#18. Soverign Citizen Ronald J.Allison hereby demands proof that the people to whom this document is directed has jurisdiction in persona over this Soverign Citizen.

#19. Soverign Citizen Ronald J. Allison hereby demands proof that the people to whom this document is directed has jurisdiction in rem over this Soverign Citizen's property.

It is a principel of law that, once challenged, the person asserting jurisdiction must prove that jurisdiction to exist as a matter of law.

Title 5 of the U.S. Codes Sec. 556(d) states as follows:

Except as otherwise provided by statute, the proponent of a rule or order has the burden of proof.

Your Jurisdiction in Personam and in Rem is hereby challenged.

Yours,

/s/
Ronald J. Allison
Box 661
Forsyth, MT

On this 4th day of November, 1996, before me, a Notary Public for the State of Montana, personally appeared Ronald J.Allison, Affiant in the above-entitled matter, and acknowledged to me that he executed the same, and stated under oath that the matter and things therein set forth are true and of his own knowledge.

Subscribed and sworn to before me this 4th day of November, 1996.

/s/
Janeen M. McFarland
NOTARY PUBLIC FOR THE STATE OF MONTANA
RESIDING at Forsyth, MT
My Commssion expires March 11, 1999

CERTIFICATE OF SERVICE

I do hereby certify that I have served Cindy Bouldin with a true copy of the within document by Certified Mail with Return Receipt Requested, from Forsyth, Montana.

Dated 11/4/96

/s/
Ronald J. Allison
Box 661
Forsyth, MT

**Sent by Certified Mail No. P280494698 on Nov. 4, 1996 and received on Nov. 8, 1996.